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4 Attorneys for USACM Liquidating Trust

5 **UNITED STATES BANKRUPTCY COURT**
6 **DISTRICT OF NEVADA**

7 In re:
8 USA COMMERCIAL MORTGAGE
9 COMPANY,
10 Debtor.

11 Case No. BK-S-06-10725-LBR
12 Chapter 11

13 **DECLARATION OF EDWARD M.
14 BURR IN SUPPORT OF TENTH
THROUGH FOURTEENTH
OMNIBUS OBJECTIONS OF THE
USACM TRUST TO DUPLICATE
PROOFS OF CLAIMS; AND
CERTIFICATE OF SERVICE**

15 Date of Hearing: November 15, 2011
16 Time of Hearing: 9:30 a.m.

17 I, Edward M. Burr, hereby declare under penalty of perjury that:

18 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
19 of the leading providers of restructuring advisory and litigation support services in the
Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
and other financial professionals.

20 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
omnibus objections to duplicate proofs of claims.

21 3. This Court approved the Official Committee of Unsecured Creditors of USA
Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts
concerning these jointly administered bankruptcy cases. As of the Effective Date of the

confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating Trust to investigate and reconcile the claims against the USA Commercial Mortgage Company (“USACM”) estate.

4. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors' original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors' accounting records.

5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating Trust succeeded to USACM's rights with respect to books and records.

6. Sierra has been working closely with both the Trustee for the USACM Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial advisor, in evaluating all of the claims that were filed in the USACM estate.

7. Sierra recently discovered that approximately 140 proofs of claim (“POC’s”) had not been entered in Sierra’s database and, therefore, the USACM Trust had not included them in the loan by loan objections that it had filed. Of those POC’s, 47 were duplicates of other POC’s that were already processed by the USACM Trust.

8. **Exhibit A**, attached, lists Proofs of Claim that appear to be duplicates of other proofs of claim that were filed by the same creditors in the USACM bankruptcy estate and were already processed by the USACM Trust. **Exhibit A** identifies the claimant, the claimant's address, the claim number that the USACM Trust seeks to disallow as a duplicate claim, the amount of the duplicate claim, the basis for the objection, the claim number that the USACM Trust counted as a valid claim and processed accordingly ("processed claims").

Dated: October 7, 2011

/s/ Edward M. Burr
Edward M. Burr
Sierra Consulting Group, LLC

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2 Copy of the foregoing mailed (without exhibit)
3 In U.S. Mail, first class Postage prepaid,
4 on October 7, 2011 to the parties
5 listed on Exhibit A.

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/s/ Matt Burns
Matt Burns, Paralegal
Lewis and Roca LLP

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